

Form **5347**
(Rev. 09/04)

**Statement of Person Claiming
Refund on Behalf of a Deceased Taxpayer**

Georgia Department of Revenue
Taxpayer Services Division

► See instructions on back.

Tax year decedent was due a refund:

Calendar year _____, or other tax year beginning _____, 20 _____ and ending _____, 20 _____

Please type or print	Name of decedent	Date of death	Decedent's social security number
	Name of person claiming refund		Your social security number
	Home address (number and street). If you have a P. O. box, see instructions		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		

Relationship of Claimant: ☐ Administrator/Executor ☐ Surviving Spouse
☐ Brother/Sister ☐ Parent ☐ Other

Part I Check the box that applies to you. Check only one box. Be sure to complete Part IV below.

- A** ☐ Surviving spouse requesting reissuance of a refund check (see instructions).
B ☐ Court-appointed or certified personal representative. Attach a court certificate showing your appointment, unless previously filed (see instructions).
C ☐ Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II and Part III.

Part II Complete this part only if you checked the box on line C in Part I.

	Yes	No
1 Did the decedent leave a will?		
2a Has a court appointed a personal representative for the estate of the decedent?		
b If you answered "No" to 2a, will one be appointed?		
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?		
If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

Part III Complete this part if you checked the box on line C in Part I. Attach a separate sheet if necessary.

The decedent was survived by the following: (List name and address for each. Write "None" where applicable.)

Name	Address	Age	Guardian (If under age 18)
Spouse: _____			

Child(ren): _____			

Parent(s):			
Father	_____		
Mother	_____		

Brother/Sister: _____			

Part IV Signature and Verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ►

Date ►

General Instructions

Purpose of Form

Use Form 5347 to claim a refund on behalf of a deceased taxpayer.

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 5347 unless **either** of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, or
- You are a personal representative (defined on this page) filing an original Form 500, Form 500EZ, or Form 500X for the decedent and a court certificate showing your appointment is attached to the return.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 500 for Mr. Green. You do not need to file Form 5347 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Where To File

- If you checked the box on line A, you should mail the joint-name check with Form 5347 to:
Georgia Department of Revenue
Taxpayer Services Division
1800 Century Blvd, NE, Suite 3211
Atlanta, GA 30345-3205
- If you checked the box on line B or line C, follow the instructions for the form to which you are attaching Form 5347.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

Specific Instructions

P. O. Box

Enter your box number **only** if your post office does not deliver mail to your home.

Foreign Address

If your address is outside the United States or its possessions or territories, enter the information in the following order: City, province or state, and country.

Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Line A

Check the box on line A if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form 5347 and a copy of the death certificate to the Taxpayer Services Division. A new check will be issued in your name and mailed to you.

Line B

Check the box on line B **only** if you are the decedent's court-appointed personal representative claiming a refund for the decedent on Form **500X**, Amended Georgia Individual Income Tax Return.

You **must** attach a copy of the court certificate showing your appointment and a copy of the death certificate. But if you have already sent the court certificate to the Department of Revenue, complete Form 5347 and write "Certificate Previously Filed" at the bottom of the form.

Line C

Check the box on line C if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. You must also complete Part II. If you check the box on line C, you **must** have proof of death.

The proof of death **must** be a copy of **either** of the following:

- The death certificate, or
- The formal notification from the appropriate government office (such as Department of Defense) informing the next of kin of the decedent's death.

Example. Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To get the refund, you must complete and attach Form 5347 to your father's final return. You should check the box on line C of Form 5347, answer all the questions in Part II, and sign your name in Part IV. You must also keep a copy of the death certificate or other proof of death for your records.

Lines 1-3

If you checked the box on line C, you must complete lines 1 through 3 in Part II.